

Message Text

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PAGE 01 STATE 147468

13

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R 091925Z JUL 74

FM SECSTATE WASHDC
TO AMEMBASSY VALLETTA

UNCLAS STATE 147468

E.O.11652:NA

TAGS:EFIN

SUBJECT: INCOME TAX TREATY - MALTESE DRAFT

REF: STATE 129965

1. GENERAL APPROACH IN MALTESE DRAFT SIMILAR TO U.S. HOWEVER, U.S. HAS SEVERAL SUBSTANTIVE CHANGES TO PROPOSE AND A GREAT MANY DRAFTING CHANGES.
2. MALTESE SHOULD UNDERSTAND THAT U.S. UNABLE TO INCLUDE "TAX SPARRING" PROVISION BEACUSE OF PREVIOUS SENATE OBJECTION TO SUCH PROVISIONS.
3. THOUGH U.S. FOLLOWS OECD DRAFT, AS DOES MALTA, WE ARE NOT ABLE TO FOLLOW IT AS CLOSELY, IN PART BECAUSE OF OUR NEED FOR MORE RIGOROUS DRAFTING. BECAUSE OF THE NUMBER OF CHANGES U.S. WILL WISH TO PROPOSE, WE WILL SUBMIT COMPLETE DRAFT AT TIME OF DISCUSSIONS. WOULD PREFER TO USE U.S. DRAFT AS DISCUSSION DRAFT. SISCO

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